

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Elizabeth Adam, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On March 14, 2008, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via electronic notification and (ii) upon the parties listed on Exhibit B hereto via postage pre-paid U.S. mail:

- 1) Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 8673, 8674 And 8675 (Siemens Energy & Automation, Inc. And Siemens PLC (A&D Division)) (Docket No. 12942) [a copy of which is attached hereto as Exhibit C]
- 2) Joint Stipulation And Agreed Order Reducing Proof Of Claim Number 2247 (Docket No. 12943) [a copy of which is attached hereto as Exhibit D]
- 3) Order Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 (I) Denying United States Of America's Motion For Leave To File Late Claim And (II) Disallowing And Expunging Proof Of Claim Number 16727 ("EEOC Order") (Docket No. 12980) [a copy of which is attached hereto as Exhibit E]
- 4) Joint Stipulation And Agreed Order Disallowing And Expunging Claim Number 15579, 15580, 15581, And 15582 And Capping Proof Of Claim Number 15583 (Autoliv ASP, Inc.) (Docket No. 13085) [a copy of which is attached hereto as Exhibit F]
- 5) Joint Stipulation And Agreed Order (I) Disallowing And Expunging Proofs Of Claim Numbers 6354, 6383, And 9272, (II) Compromising And Allowing Claim 16724, And (III) Capping Claims 9273 And 16633 (State Of

Michigan, Department Of Treasury - SBT Taxes) (Docket No. 13118) [a copy of which is attached hereto as Exhibit G]

On March 17, 2008, I caused to be served the document listed below upon the parties listed on Exhibit H hereto via overnight mail:

- 6) Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 8673, 8674 And 8675 (Siemens Energy & Automation, Inc. And Siemens PLC (A&D Division)) (Docket No. 12942) [a copy of which is attached hereto as Exhibit C]

On March 17, 2008, I caused to be served the document listed below upon the parties listed on Exhibit I hereto via overnight mail:

- 7) Joint Stipulation And Agreed Order Reducing Proof Of Claim Number 2247 (Docket No. 12943) [a copy of which is attached hereto as Exhibit D]

On March 17, 2008, I caused to be served the document listed below upon the parties listed on Exhibit J hereto via overnight mail:

- 8) Order Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 (I) Denying United States Of America's Motion For Leave To File Late Claim And (II) Disallowing And Expunging Proof Of Claim Number 16727 ("EEOC Order") (Docket No. 12980) [a copy of which is attached hereto as Exhibit E]

On March 17, 2008, I caused to be served the document listed below upon the parties listed on Exhibit K hereto via overnight mail:

- 9) Joint Stipulation And Agreed Order Disallowing And Expunging Claim Number 15579, 15580, 15581, And 15582 And Capping Proof Of Claim Number 15583 (Autoliv ASP, Inc.) (Docket No. 13085) [a copy of which is attached hereto as Exhibit F]

On March 17, 2008, I caused to be served the document listed below upon the parties listed on Exhibit L hereto via overnight mail:

- 10) Joint Stipulation And Agreed Order (I) Disallowing And Expunging Proofs Of Claim Numbers 6354, 6383, And 9272, (II) Compromising And Allowing Claim 16724, And (III) Capping Claims 9273 And 16633 (State Of

Michigan, Department Of Treasury - SBT Taxes) (Docket No. 13118) [a
copy of which is attached hereto as Exhibit G]

Dated: March 19, 2008

/s/ Elizabeth Adam

Elizabeth Adam

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 19th day of March, 2008, by
Elizabeth Adam, proved to me on the basis of satisfactory evidence to be the person who
appeared before me.

Signature: /s/ L. Maree Sanders

Commission Expires: 10/1/09

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trev.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirov Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirovfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	212-358-6033	917-522-3103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	efile@pbqc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2.023E+09	2.023E+09	landy.ralph@pbqc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-848-4000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyons@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	didoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2.123E+09	2.123E+09	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1ª	Cadiz		11006	Spain	34 956 226 311	adalberto@canadas.com	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	javanzato@apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Akin Gump Strauss Hauer & Feld, LLP	David M Dunn	1333 New Hampshire Ave NW		Washington	DC	20036		202-887-4000	ddunn@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	590 Madison Ave		New York	NY	10022-2524		212-872-1000	idezengoff@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	pgurfein@akingump.com	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	craig.freeman@alston.com	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	dconnolly@alston.com dwender@alston.com	Counsel to Cadence Innovation, LLC, PD George Co, Furukawa Electric Companay, Ltd., and Furukawa Electric North America APD, Inc.
Ambrake Corporation	Brandon J. Kessinger	300 Ring Road		Elizabethtown	KY	42701		270-234-5428	bkessinger@akebono-usa.com	Representative for Ambrake Corporation
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868	steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	gogimalik@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Andrews Kurth LLP	Monica S. Blacker	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	mblacker@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	mtf@afrc.com	Counsel to Stanley Electric Sales of America, Inc.
Anthony Ostlund & Baer PA	John B Orenstein	3600 Wells Fargo Ctr	90 S 7th St	Minneapolis	MN	55402		612-349-6969	jorenstein@aoblaw.com	Attorneys for Whitebox Hedged High Yield Partners, LP
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	Cohen.Mitchell@arentfox.com	Counsel to Pullman Bank and Trust Company
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	Hirsh.Robert@arentfox.com	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	dladdin@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	joel_gross@aporter.com	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	cgalloway@atsautomation.com	Company
Balch & Bingham LLP	Eric T. Ray	PO Box 306		Birmingham	AL	35201		205-251-8100	eray@balch.com	Attorney for Alabama Power Company
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	kim.robinson@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	william.barrett@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	alan.mills@btlaw.com	Counsel to Mays Chemical Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	John T. Gregg	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3930	john.gregg@btlaw.com	Counsel to Priority Health; Clarion Corporation of America
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	mark.owens@btlaw.com	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	michael.mccrory@btlaw.com	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3936	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	wendy.brewer@btlaw.com	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	ffm@bostonbusinesslaw.com	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	tom@beemanlawoffice.com	Counsel to Madison County (Indiana) Treasurer
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	hannah@blbqlaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Bernstein Litowitz Berger & Grossman	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019		212-554-1409	sean@blbqlaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Bernstein Litowitz Berger & Grossman	Wallace A. Showman	1285 Avenue of the Americas		New York	NY	10019		212-554-1429	wallace@blbqlaw.com	Counsel to SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc..
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	lschwab@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Solectron Corporation; Solectron De Mexico SA de CV; Solectron Invtrotronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	pcostello@bbslaw.com	Solectron Corporation; Solectron de Mexico SA de CV; Solectron Invtrotronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	tgaa@bbslaw.com	Counsel to Veritas Software Corporation
Bingham McHale LLP	John E Taylor Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	jtaylor@binghammchale.com wmosby@binghammchale.com	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	mrichards@blankrome.com	Counsel to DENSO International America, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	rmcdowell@bodmanllp.com	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	chill@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	csullivan@bsk.com	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	sdonato@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Bose McKinney & Evans LLP	Michael A Trentadue Carina M de la Torre	2700 First Indiana Plz	135 N Pennsylvania St	Indianapolis	IN	46204		317-684-5000	mtrentadue@boselaw.com cdelatorre@boselaw.com	Counsel to Decatur Plastics Products, Inc. and Eikenberry & Associates, Inc.; Lorentson Manufacturing, Company, Inc.; Lorentson Tooling, Inc.; L & S Tools, Inc.; Hewitt Tool & Die, Inc.
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	amcmullen@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	rjones@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	massimiliano_cini@brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	schristianson@buchalter.com	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		(205) 458-5367	mhall@burr.com	Counsel to Mercedes-Benz U.S. International, Inc
Cadwalader Wickersham & Taft LLP	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		202-862-2452	jeannine.damico@cwt.com jonathan.greenberg@BASF.COM	Attorneys for the Audit Committee of Dephi Corporation
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000		Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Robert Usadi	80 Pine Street		New York	NY	10005		212-701-3000	rusadi@cahill.com	Counsel to Engelhard Corporation
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114		216-622-8404	jrobertson@calfee.com	Counsel to Brush Engineered materials
Carson Fischer, P.L.C.	Robert A. Weisberg	300 East Maple Road	Third Floor	Birmingham	MI	48009-6317		248-644-4840	rweisberg@carsonfischer.com	Counsel to Cascade Die Casting Group, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	cahn@clm.com	Counsel to STMicroelectronics, Inc.
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	ddeutsch@chadbourne.com	Counsel to EagleRock Capital Management, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	japplebaum@clarkhill.com	Counsel to 1st Choice Heating & Cooling, Inc.; BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	sdeeby@clarkhill.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	rgordon@clarkhill.com	Counsel to ATS Automation Tooling Systems Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cgsh.com	Counsel to Arneses Electricos Automotrices, S.A. de C.V.; Cordaflex, S.A. de C.V.
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cgsh.com	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	tmaxson@cohenlaw.com	Counsel to Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	jvitale@cwsny.com bceccotti@cwsny.com	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	srosen@cb-shea.com	Counsel to Floyd Manufacturing Co., Inc.
Conlin, McKenney & Philbrick, P.C.	Bruce N. Elliott	350 South Main Street	Suite 400	Ann Arbor	MI	48104		734-971-9000	Elliott@cmplaw.com	Counsel to Brazeway, Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	jwisler@cblh.com	Counsel to ORIX Warren, LLC
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830		203-862-8200 (230) 862-8231	mlee@contrariancapital.com jstanton@contrariancapital.com wraine@contrariancapital.com solax@contrariancapital.com	Counsel to Contrarian Capital Management, L.L.C.
Coolidge, Wall, Womsley & Lombard Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	Pretekin@coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany; Attorneys for Columbia Industrial
Coolidge, Wall, Womsley & Lombard Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	Pretekin@coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany
Covington & Burling	Susan Power Johnston Aaron R. Marcu	620 Eighth Ave		New York	NY	10018		212-841-1005	sjohnston@cov.com	Special Counsel to the Debtor
Cox, Hodgman & Giarmarco, P.C.	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	swalsh@chglaw.com	Counsel to Nissinbo Automotive Corporation
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	dpm@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	rsz@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	wsavino@damonmorey.com	Counsel to Relco, Inc.; The Durham Companies, Inc.
David P. Martin		519 Energy Center Blvd	Ste 1104	Northport	AL	35401		205-343-1771	davidpmartin@erisacase.com davidpmartin@bellsouth.net	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	rmeth@daypitney.com	Counsel to Marshall E. Campbell Company
Day Pitney LLP	Ronald S. Beacher Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	rbeacher@daypitney.com cchiu@daypitney.com	Counsel to IBJTC Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	richard.kremen@dlapiper.com	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Dreier LLP	Maura I. Russell Wendy G. Marcari	499 Park Ave	14th Fl	New York	NY	10022		212-328-6100	jguerrier@dreierllp.com	Counsel to SPCP Group LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	andrew.kassner@db.com	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	david.aaronson@db.com	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Drinker Biddle & Reath LLP	Janice B. Grubin	140 Broadway 39th Fl		New York	NY	10005-1116		212-248-3140	janice.grubin@db.com	Counsel to Vanguard Distributors, Inc.
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	jlemkin@duanemorris.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; and Hosiden America Corporation
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	dmdelphi@duanemorris.com	Counsel to ACE American Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company
Eckert Seamans Cherin & Mellott LLC	Michael G. Busenkell	300 Delaware Avenue	Suite 1360	Wilmington	DE	19801		302-425-0430	mbusenkell@eckertseamans.com	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th Fl		New Orleans	LA	70113			akatz@entergy.com	Assistant General Counsel to Entergy Services, Inc
Erman, Teicher, Miller, Zucker & Freedman, P.C.	David H. Freedman	400 Galleria Officentre	Ste. 444	Southfield	MI	48034		248-827-4100	dfreedman@ermanteicher.com	Counsel to Doshi Prettl International, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	gettelman@e-hlaw.com	Counsel to Jon Ballin
Fagel Haber LLC	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	lnewman@fagelhaber.com	Counsel to Aluminum International, Inc.
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	charles@filardi-law.com	Counsel to Federal Express Corporation
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	tdonovan@finkgold.com	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	David G Dragich	500 Woodward Ave Suite 2700		Detroit	MI	48226-3489		313-234-7100	ddragich@foley.com	Counsel to Internet Corporation
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	jmurch@foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	Suite 2700	Detroit	MI	48226-3489		313-234-7100	jsimon@foley.com	Counsel to Ernst & Young LLP
Foley & Lardner LLP	Michael P. Richman	90 Park Avenue	37th Floor	New York	NY	10016-1314		212-682-7474	mrichman@foley.com	Counsel to Ernst & Young LLP
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	mviscount@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	fridders@rikkerslaw.com	Counsel to Southwest Metal Finishing, Inc.
Fulbright & Jaworski LLP	David A Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	drosenzweig@fulbright.com	Counsel to Southwest Research Institute
Fulbright & Jaworski LLP	Michael M Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	mparker@fulbright.com	Attorney for Solvay Fluorides, LLC
Garvey Schubert Barer	Roberto Carrillo	100 Wall St 20th Fl		New York	NY	10005		212-965-4511	rcarrillo@gsblaw.com	Counsel to Southwest Research Institute
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	dcrapo@gibbonslaw.com	Attorney's for Tecnomec S.r.L.
Goldberg Segalla LLP	Attn Bruce W Hoover	665 Main St Ste 400		Buffalo	NY	14203		716-566-5400	bhoover@goldbergsegalla.com	Counsel to Epcos, Inc.
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	abrilliant@goodwinproctor.com	Counsel to Wells Manufacturing Co., Inc.; Attorneys for MasTec Inc.
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	cdruehl@goodwinproctor.com	Counsel to UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	bmehlsack@gklaw.com	Counsel to UGS Corp.
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	pbilowz@goulstonstorrs.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	jeisenhofer@gelaw.com	Counsel to Thermotech Company
										Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Grant & Eisenhofer P.A.	Sharan Nirmul	1201 North Market Street	Suite 2100	Wilmington	DE	19801		302-622-7000	snirmul@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	mrr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Gratz, Miller & Brueggeman, S.C.	Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	tch@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	mdebblor@graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166		212-801-9200	diconzam@gtlaw.com	Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	heyens@gtlaw.com	Counsel to Samtech Corporation
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	ckm@greensfelder.com job@greensfelder.com	Counsel to ARC Automotive, Inc.
Guaranty Bank	Herb Reiner	8333 Douglas Avenue		Dallas	TX	75225		214-360-2702	herb.reiner@guarantygroup.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net jdyas@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	rjclark@hancocklaw.com	Counsel to Alliance Precision Plastics Corporation
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	hleinand@aol.com	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	judith.elkin@haynesboone.com	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	lenard.parkins@haynesboone.com kenric.kattner@haynesboone.com	Counsel to Highland Capital Management, L.P.
Heller Ehrman LLP	Timothy Mehok	Times Square Tower	Seven Times Square	New York	NY	10036		212-832-8300	timothy.mehok@hellerehrman.com	Counsel to @Road, Inc.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	prubin@herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Anne Marie Kennelly	3000 Hanover St., M/S 1050		Palo Alto	CA	94304		650-857-6902	anne.kennelly@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	ken.higman@hp.com	Counsel to Hewlett-Packard Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	sharon.petrosino@hp.com	Counsel to Hewlett-Packard Financial Services Company
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	echarlton@hiscockbarclay.com	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	jkreher@hodgsonruss.com	Counsel to Hexcel Corporation
Hodgson Russ LLP	Stephen H. Gross, Esq.	230 Park Avenue	17th Floor	New York	NY	10169		212-751-4300	sgross@hodgsonruss.com	Counsel to Hexcel Corporation; Co-Counsel for Yazaki North America, Inc.
Hodgson Russ LLP	Stephen H. Gross, Esq.	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	sgross@hodgsonruss.com	Co-Counsel for Yazaki North America, Inc.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	ecdolan@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
Holme Roberts & Owen, LLP	Elizabeth K. Flaagan	1700 Lincoln	Suite 4100	Denver	CO	80203		303-861-7000	elizabeth.flaagan@hro.com	Counsel to CoorsTek, Inc.; Corus, L.P.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	tsable@honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Lawrence J. Murphy	2290 First National Building	660 Woodward Ave	Detroit	MI	48226		313-465-7488	lmurphy@honigman.com	Attorneys for Guide Corporation and Lightsource Parent Corporation
Honigman, Miller, Schwartz and Cohn, LLP	Seth A Drucker	2290 First National Building	660 Woodward Avenue Ste 2290	Detroit	MI	48226		313-465-7626	sdrucker@honigman.com	Counsel for Valeo Climate Control, Corp.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	lgretchko@howardandhoward.com	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339		678-384-7000	lmc Bryan@hwmklaw.com	Counsel to Vanguard Distributors, Inc.
Hunton & Williams LLP	Michael P. Massad, Jr.	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	mmassad@hunton.com	Counsel to RF Monolithics, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	sholmes@hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	ae@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	Ben.Caughey@icemiller.com	Counsel to Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	jeffery.gillespie@infineon.com	Global Account Manager for Infineon Technologies North America
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201			heather@inplaytechnologies.com	Creditor

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	rgriffin@iuoe.org	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	pbarr@jaffelaw.com	Counsel to Trutron Corporation
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	JRS@Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	rpeterson@jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC, Tenneco Inc. and Contech LLC
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	sjfriedman@jonesday.com	Counsel to WL. Ross & Co., LLC
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	rsmolev@kayescholer.com	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	kcookson@keglerbrown.com	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Rily	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	lsarko@kellerrohrback.com claufenberg@kellerrohrback.com eriley@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	ggotto@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	lmagarik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	sjennik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	tkennedy@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
King & Spalding, LLP	H. Slayton Dabney, Jr. Bill Dimos	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	sdabney@kslaw.com	Counsel to KPMG LLP
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	jstempel@kirkland.com	Counsel to Lunt Manufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	efox@kling.com	Counsel to Wilmington Trust Company, as Indenture trustee
Klett Rooney Lieber & Schorling Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	DeWitt Brown	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		(302) 552-4200	dbrown@klettrooney.com	Counsel to Entergy
	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	sosimmerman@kwgd.com	Counsel to for Millwood, Inc.
Kutak Rock LLP	Jay Selanders	1010 Grand Blvd Ste 500		Kansas City	MO	64106		816-502-4617	jay.selanders@kutakrock.com	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	ekutchin@kutchinrufo.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	knorthup@kutchinrufo.com	Counsel to Parlex Corporation
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	smcook@lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Erika Ruiz	885 Third Avenue		New York	NY	10022		212-906-1200	erika.ruiz@lw.com	UCC Professional
Latham & Watkins	Henry P. Baer, Jr.	885 Third Avenue		New York	NY	10022		212-906-1200	henry.baer@lw.com	UCC Professional
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	mitchell.seider@lw.com	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	mkohayer@aol.com	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	sfreeman@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	jengland@linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	austin.bankruptcy@publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	dallas.bankruptcy@publicans.com	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	houston_bankruptcy@publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000	gschwed@loeb.com	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	whawkins@loeb.com	Counsel to Industrial Ceramics Corporation
Lord, Bissel & Brook	Timothy S. McFadden	115 South LaSalle Street		Chicago	IL	60603		312-443-0370	tmcfadden@lordbissell.com	Counsel to Methode Electronics, Inc.
Lord, Bissel & Brook	Timothy W. Brink	115 South LaSalle Street		Chicago	IL	60603		312-443-1832	tbrink@lordbissell.com	Counsel to Sedgwick Claims Management Services, Inc.
Lord, Bissel & Brook LLP	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-947-8304	kwash@lordbissell.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	bnathan@lowenstein.com	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	ilevee@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	krosen@lowenstein.com	Counsel to Cerberus Capital Management, L.P.
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	metkin@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	scargill@lowenstein.com	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wartell, Roth & Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030	axs@maddinhauser.com	Attorney for Danice Manufacturing Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	jlanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Jeffrey M. Levinson, Esq. Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	jml@ml-legal.com lmc@ml-legal.com	Counsel to Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414	vmastromar@aol.com	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	gsantella@masudafunai.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC and Hosiden America Corporation
Mayer, Brown, Rowe & Maw LLP	Jeffrey G. Tougas	1675 Broadway		New York	NY	10019		212-262-1910	jgtougas@mayerbrownrowe.com	Counsel to Bank of America, N.A.
Mayer, Brown, Rowe & Maw LLP	Raniero D'Aversa, Jr.	1675 Broadway		New York	NY	10019		212-262-1910	rdaversa@mayerbrown.com	Counsel to Bank of America, N.A.
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	dadler@mccarter.com	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	eglas@mccarter.com	Counsel to General Products Delaware Corporation
McCarthy Tetrault LLP	John J. Salmas Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	jsalmas@mccarthy.ca lsalzman@mccarthy.ca	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	Gary O. Ravert	340 Madison Avenue		New York	NY	10017-1922		212-547-5477	gravert@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	jsullivan@mwe.com	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	sselbst@mwe.com	Counsel to National Semiconductor Corporation
McDermott Will & Emery LLP	Steven P. Handler Monica M. Quinn	227 W Monroe St		Chicago	IL	60606		312-372-2000	shandler@mwe.com mquinn@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	jbernstein@mdmc-law.com	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Aaron G McCollough Esq	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1000	amccollough@mcguirewoods.com	Counsel to Siemens Energy & Automation, Inc.
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	hkolko@msek.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communications Workers of America
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	lpeterson@msek.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Meyers Law Group, P.C.	Merle C. Meyers	44 Montgomery Street	Suite 1010	San Francisco	CA	94104		415-362-7500	mmeyers@mlg-pc.com	Counsel to Alps Automotive, Inc.
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	emeyers@mrllaw.net	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	rosenbaum@mrllaw.net	Counsel to Prince George County, Maryland

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	miag@michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	raterinkd@michigan.gov	Assistant Attorney General for Worker's Compensation Agency
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	miag@michigan.gov	Attorney General for Worker's Compensation Agency
Michigan Heritage Bank	Janice M. Donahue	28300 Orchard Lake Rd	Ste 200	Farmington Hills	MI	48334		248-538-2529	jdohue@miheritage.com	Counsel to Michigan Heritage Bank; MHB Leasing, Inc.
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	trenda@milesstockbridge.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Almunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller Johnson	Thomas P. Sarb		Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748	sarbt@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Robert D. Wolford	250 Monroe Avenue, N.W.		Grand Rapids	MI	49501-0306		616-831-1726	wolfordr@millerjohnson.com	Counsel to Wells Operating Partnership, LP
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	greenj@millercanfield.com	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	fusco@millercanfield.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	piricotta@mintz.com pricotta@mintz.com	Counsel to Molex Connector Corp
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	Jeff.Ott@molex.com	Counsel to Molex Connector Corp
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	agottfried@morganlewis.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	mzelmanovitz@morganlewis.com	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000	lberkoff@morithock.com	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Morrison Cohen LLP	Michael R. Dal Lago	909 Third Avenue		New York	NY	10022		212-735-8757	mdallago@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Munsch Hardt Kopf & Harr, P.C. Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	rurbanik@munsch.com jwielebinski@munsch.com drukavina@munsch.com	Counsel to Texas Instruments Incorporated
	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	sandy@nlsq.com	Counsel to Lankfer Diversified Industries, Inc.
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	Knathan@nathanneuman.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	lisa.moore2@nationalcity.com	Vice President and Senior Counsel to National City Commercial Capital
National Renewable Energy Laboratory	Marty Noland Principal Attorney	1617 Golden Blvd	Legal Office, Mail Stop 1734	Golden	CO	80401		303-384-7550	marty_noland@nrel.gov	Counsel for National Renewable Energy Laboratory
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	george.cauthen@nelsonmullins.com	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
New Jersey Attorney General's Office Division of Law	Tracy E Richardson Deputy Attorney General	R.J. Hughes Justice Complex	25 Market St P.O. Box 106	Trenton	NJ	08628-0106		609-292-1537	tracy.richardson@dol.lps.state.nj.us	Deputy Attorney General - State of New Jersey Division of Taxation
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	bbeckworth@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Nix, Patterson & Roach, L.L.P.	Jeffrey J. Angelovich	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	jangelovich@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Nix, Patterson & Roach, L.L.P.	Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	susanwhatley@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	dgheiman@jonesday.com	Counsel to WL. Ross & Co., LLC
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	cahope@chapter13macon.com	Office of the Chapter 13 Trustee
Office of the Texas Attorney General	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	jay.hurst@oag.state.tx.us	Counsel to The Texas Comptroller of Public Accounts

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Ohio Environmental Protection Agency	c/o Michelle T. Sutter	Principal Assistant Attorney General Environmental Enforcement Section	30 E Broad St 25th Fl	Columbus	OH	43215		614-466-2766	msutter@ag.state.oh.us	Attorney for State of Ohio, Environmental Protection Agency
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	michaelz@orbotech.com	Company
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	jguy@orrick.com	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	rwyrton@orrick.com	Counsel to Westwood Associates, Inc.
Pachulski Stang Ziehl & Jones LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	mseidl@pszilaw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones LLP	Robert J. Feinstein Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	Rfeinstein@pszilaw.com ischarf@pszilaw.com	Counsel for Essex Group, Inc.
Patterson Belknap Webb & Tyler LLP	David W. Dykhous Phyllis S. Wallitt	1133 Avenue of the Americas		New York	NY	10036-6710		212-336-2000	dwdykhous@pbwt.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Paul H. Spaeth Co. LPA	Paul H. Spaeth	130 W Second St Ste 450		Dayton	OH	45402		937-223-1655	spaethlaw@phslaw.com	Attorneys for F&G Multi-Slide Inc and F&G Tool & Die Co. Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Andrew N. Rosenberg Justin G. Brass	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	arosenberg@paulweiss.com jbrass@paulweiss.com	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	ddavis@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	emccolm@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	sshimshak@paulweiss.com	Counsel to Ambrake Corporation
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	housner@michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436		203-319-4022	kmayhew@pepehazard.com	Counsel for Illinois Tool Works Inc., Illinois Tool Works for Hobart Brothers Co., Hobart Brothers Company, ITW Food Equipment Group LLC and Tri-Mark, Inc.
Pepper, Hamilton LLP	Anne Marie Aaronson	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	aaronsona@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	lawallf@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	jaffeh@pepperlaw.com	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	caseyl@pepperlaw.com	Counsel to SKF USA, Inc.
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	jmanheimer@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	kcunningham@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146		724-981-1397	rjp@pbandg.com	Counsel to Ideal Tool Company, Inc.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	karen.dine@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	margot.erlich@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	mark.houle@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	richard.epling@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	robin.spear@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	jsmairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	jh@previant.com mgr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
PriceWaterHouseCoopers	Enrique Bujidos	Almagro	40	Madrid		28010	Spain	34 915 684 356	enrique.bujidos@es.pwc.com	Representative to DASE
QAD, Inc.	Jason Pickering, Esq.	10,000 Midlantic Drive		Mt. Laurel	NJ	08054		856-840-2489	jkp@qad.com	Counsel to QAD, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Quadrangle Debt Recovery Advisors LLC	Andrew Herenstein	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1742	andrew.herenstein@quadranglegroup.com	Counsel to Quadrangle Debt Recovery Advisors LLC
Quadrangle Group LLC	Patrick Bartels	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1748	patrick.bartels@quadranglegroup.com	Counsel to Quadrangle Group LLC
Quarles & Brady Streich Lang LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	jharris@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady Streich Lang LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	knye@quarles.com	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation
Quarles & Brady Streich Lang LLP	Roy Prange	33 E Main St Ste 900		Madison	WI	53703-3095		608-283-2485	rjp@quarles.com	Counsel for Flambeau Inc.
Quarles & Brady Streich Lang LLP	Scott R. Goldberg	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	sgoldber@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Street	New York	NY	10022		212-521-5400	elazarou@reedsmith.com	Counsel to General Electric Capital Corporation, Strategic Asset Finance.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	jshickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	jcrotty@rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill
Riemer & Braunstein LLP	Mark S. Scott	Three Center Plaza		Boston	MA	02108		617-523-9000	msscott@riemerlaw.com	Counsel to ICX Corporation
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	holly@regencap.com	Riverside Claims LLC
Robinson, McFadden & Moore, P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	amathews@robinsonlaw.com	Counsel to Blue Cross Blue Shield of South Carolina
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	gregory.kaden@ropesgray.com	Attorneys for D-J, Inc.
Ropes & Gray LLP	Marc E. Hirschfield	45 Rockefeller Plaza		New York	NY	10111-0087		212-841-5700	marc.hirschfield@ropesgray.com	Attorneys for D-J, Inc.
Rosen Slome Marder LLP	Thomas R. Slome	333 Earle Ovington Boulevard	Suite 901	Uniondale	NY	11533		516-227-1600	tslome@rsmllp.com	Counsel to JAE Electronics, Inc. Counsel for Pamela Gellar
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	rtrack@msn.com	Counsel to Russell Reynolds Associates, Inc.
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606		312-207-1000	agelman@sachnoff.com	Counsel to Infineon Technologies North America Corporation
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	cbelmonte@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	pbosswick@ssbb.com	Counsel to Moody's Investors Service
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	dweiner@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	hborin@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	rheilman@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	egeekie@schiffhardin.com	Counsel to Means Industries

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Schiffrin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7056	myarnoff@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Schiffrin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	shandler@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Schulte Roth & Sabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	james.bentley@srz.com	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Sabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	michael.cook@srz.com	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schulte Roth & Sabel LLP	Carol Weiner Levy	919 Third Avenue		New York	NY	10022		212-756-2000	carol.weiner.levy@srz.com	Counsel to D.C. Capital Partners, L.P.
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405		212-218-5500	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	whanlon@seyfarth.com	Counsel to le Belier/LBQ Foundry S.A. de C.V.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	bharwood@sheehan.com	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	lawtoll@comcast.net	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	ewaters@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	msternstein@sheppardmullin.com	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	twardle@sheppardmullin.com	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	asherman@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	jzackin@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Valerie A Hamilton Simon Kimmelman	650 College Rd E		Princeton	NJ	08540		609-227-4600	vhamilton@sillscummis.com skimmelman@sillscummis.com	Counsel to Doosan Infracore America Corp.
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	cfortgang@silverpointcapital.com	Counsel to Silver Point Capital, L.P.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Simon, Stella & Zingas, PC	Stephen P. Stella	422 W Congress Ste 400		Detroit	MI	48226		313-962-6400 X225	attorneystella@sszpc.com	Counsel to Motor City Electric
Smith, Gambrell & Russell, LLP	Barbara Ellis-Monro	1230 Peachtree Street, N.E.	Suite 3100	Atlanta	GA	30309		404-815-3500	bellis-monro@sgrlaw.com	Counsel to Southwire Company
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	kmiller@skfdelaware.com	Counsel to Airgas, Inc.
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	fyates@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc. and United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Monika J. Machen	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	mmachen@sonnenschein.com	Counsel to United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	rrichards@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.
Squire, Sanders & Dempsey L.L.P.	G. Christopher Meyer	4900 Key Tower	127 Public Sq	Cleveland	OH	44114		216-479-8692	cmeyer@ssd.com	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	sarah.morrison@doj.ca.gov	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	hwangr@michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	jmbaumann@steeltechnologies.com	Counsel to Steel Technologies, Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	rkidd@srcm-law.com	Counsel to Excel Global Logistics, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta Michael A Spero Simon Kimmelman Valerie A Hamilton	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	jposta@sternslaw.com jspecf@sternslaw.com	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	cs@stevenslee.com cp@stevenslee.com	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. ElectroniX, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	mshaiken@stinsonmoheck.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448 502-587-3400	wbeard@stites.com loucourtsum@stites.com	Counsel to WAKO Electronics (USA), Inc., Ambrake Corporation, and Akebona Corporation (North America)

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Stroock & Stroock & Lavan, LLP	Kristopher M. Hansen	180 Maiden Lane		New York	NY	10038		212-806-5400	khansen@stroock.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838	ferrell@taftlaw.com	Counsel to Wren Industries, Inc.
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	miller@taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	marvin.clements@state.tn.us	Tennessee Department of Revenue
Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113		408-299-1200	ddraper@terra-law.com	Counsel to Maxim Integrated Products, Inc.
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	jforstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	lcurcio@tpw.com	Counsel to TT Electronics, Plc
Thaler & Gertler LLP	Andrew M. Thaler Esq	90 Merrick Ave Ste 400		East Meadow	NY	11554		516-228-3533	thaler@tglawfirm.com	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Timken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	robert.morris@timken.com	Representative for Timken Corporation
Thelen Reid Brown Raysman & Steiner LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022		212-603-2000	dlowenthal@thelenreid.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation and Oki Semiconductor Company
Thompson & Knight	Rhett G. Campbell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	rhett.campbell@tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	john.brannon@tklaw.com	Counsel to Victory Packaging
Thompson Coburn LLP d/b/a Thompson Coburn Fagel Haber	Dennis E. Quaid Esq	55 E Monroe 40th Fl		Chicago	IL	60603		312-580-2226	dquaid@tcfhlaw.com efiledocketgroup@fagelhaber.com	Counsel for Penn Aluminum International Inc
Thurman & Phillips, P.C.	Ed Phillips, Jr.	8000 IH 10 West	Suite 1000	San Antonio	TX	78230		210-341-2020	ephillips@thurman-phillips.com	Counsel to Royberg, Inc. d/b/a Precision Mold & Tool and d/b/a Precision Mold and Tool Group
TI Group Automotive Systems LLC	Timothy M. Guerriero	12345 E Nine Mile Rd		Warren	MI	48089		586-755-8066	tguerriero@us.tiauto.com	General Counsel and Company Secretary to TI Group Automotive Systems LLC
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400	jlevi@toddlewi.com	Counsel to Bank of Lincolnwood
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	City Place	35th Floor	Hartford	CT	06103-3488		860-725-6200	jwilson@tylercooper.com	Counsel to Barnes Group, Inc.
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	hazamboni@underbergkessler.com	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	mkilgore@UP.com	Counsel to Union Pacific Railroad Company
Varnum, Riddering, Schmidt & Howlett LLP	Michael S. McElwee	Bridgewater Place	P.O. Box 352	Grand Rapids	MI	49501-0352		616-336-6827	msmcelwee@varnumlaw.com	Co-Counsel to Tower Automotive, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	EAKleinhaus@wlrk.com	Counsel to Capital Research and Management Company
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Waller Lansden Dortch & Davis, PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	david.lemke@wallerlaw.com	Counsel to Nissan North America, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	robert.welhoelter@wallerlaw.com	Counsel to Nissan North America, Inc.
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	gtoering@wnj.com	Counsel to Robert Bosch Corporation; Counsel to Daewoo International Corp and Daewoo International (America) Corp
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	mcruse@wnj.com	Counsel to Compuware Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158	growsb@wnj.com	Counsel to Behr Industries Corp.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	lekvall@wqllp.com	Counsel to Toshiba America Electronic Components, Inc.
Weinstein, Eisen & Weiss LLP	Aram Ordubegian	1925 Century Park East	#1150	Los Angeles	CA	90067		310-203-9393	aordubegian@weineisen.com	Counsel to Orbotech, Inc.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200	gkurtz@ny.whitecase.com guzzi@whitecase.com dbaumstein@ny.whitecase.com	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	tlauria@whitecase.com featon@miami.whitecase.com	Counsel to Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	barnold@whdlaw.com	Counsel to Schunk Graphite Technology
Wickens Herzer Panza Cook & Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	OH	44011-1262		440-930-8000	jmoennich@wickenslaw.com	Counsel for Delphi Sandusky ESOP
Winstead Sechrest & Minick P.C.	R. Michael Farquhar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270		214-745-5400	mfarquhar@winstead.com	Counsel to National Instruments Corporation
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	mwinthrop@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	sokeefe@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Lillian H. Pinto	300 North Greene Street	Suite 1900	Greensboro	NC	27402		336-574-8058	lpinto@wcsr.com	Counsel to Armacell
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	pjanovsky@zeklaw.com	Counsel to Toyota Tsusho America, Inc. and Karl Kufner, KG
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com randall.eisenberg@fticonsulting.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kcccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirrowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	garrick.sandra@pbqc.gov efile@pbqc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbqc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com ilyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675	610-230-3064	Counsel to Airgas, Inc.
Akebono Corporation North America	Alan Swiech	34385 Twelve Mile Road		Farmington Hills	MI	48331	248-489-7406	Vice President of Administration for Akebono Corporation
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167	212-692-8251	
APS Clearing, Inc.	Andy Leinhoff Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226	313-496-1200	Counsel to Kamax L.P.; Optrex America, Inc.
Bingham McHale LLP	Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204	317-635-8900	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Cage Williams & Abelman, P.C.	Steven E. Abelman	1433 Seventeenth Street		Denver	CO	80202	303-295-0202	Counsel to United Power, Inc.
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio	140 East 45th Street	17th Floor	New York	NY	10017	212-826-8800	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203	615-321-0555	Counsel to Averitt Express, Inc.
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany
Coolidge, Wall, Womsley & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany
Curtis, Mallet-Prevost, Colt & Mosle LLP	Andrew M. Thau	101 Park Avenue		New York	NY	10178-0061	212-696-8898	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Curtis, Mallet-Prevost, Colt & Mosle LLP	David S. Karp	101 Park Avenue		New York	NY	10178-0061	212-696-6065	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766	248-576-5741	Counsel to DaimlerChrysler Corporation; DaimlerChrylser Motors Company, LLC; DaimlerChrylser Canada, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017	212-682-4940	Counsel to Tyz-All Plastics, Inc.; Co-Counsel to Tower Automotive, Inc.
Dykema Gossett PLLC	Brendan G Best Esq	39577 Woodward Ave Ste 300		Bloomfield Hills	MI	48304	248-203-0523	Attorneys for Tremont City Barrel Fill PRP Group
Dykema Gossett PLLC	Gregory J. Jordan	10 Wacker	Suite 2300	Chicago	IL	60606	312-627-2171	Counsel to Tremont City Barrel Fill PRP Group
Fagel Haber LLC	Gary E. Green	55 East Monroe	40th Floor	Chicago	IL	60603	312-346-7500	Counsel to Aluminum International, Inc.
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	Counsel to Ryder Integrated Logistics, Inc.
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	Counsel to Teachers Retirement System of Oklahoma; Public Employees Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Heller Ehrman LLP	Carren Shulman	Times Square Tower	Seven Times Square	New York	NY	10036	212-832-8300	Counsel to @Road, Inc.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151	248-723-0396	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339	678-384-7000	Counsel to Vanguard Distributors, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	Counsel to ZF Group North America Operations, Inc.
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401	850-763-8421	Counsel to Peggy C. Brannon, Bay County Tax Collector
Kelley Drye & Warren, LLP	Mark I. Bane	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Mark. R. Somerstein	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation
King & Spalding, LLP	H. Slayton Dabney, Jr. Bill Dimos	1185 Avenue of the Americas		New York	NY	10036	212-556-2100	Counsel to KPMG LLP
Klett Rooney Lieber & Schorling	DeWitt Brown	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801	(302) 552-4200	Counsel to Entergy
Klett Rooney Lieber & Schorling	Eric L. Schnabel	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801	(302) 552-4200	Counsel to Entergy
Latham & Watkins	John W. Weiss	885 Third Avenue		New York	NY	10022	212-906-1200	UCC Professional
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201	214-880-0089	Counsel to Dallas County and Tarrant County

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Lord, Bissel & Brook	Timothy S. McFadden	115 South LaSalle Street		Chicago	IL	60603	312-443-0370	Counsel to Methode Electronics, Inc.
Lord, Bissel & Brook	Timothy W. Brink	115 South LaSalle Street		Chicago	IL	60603	312-443-1832	Counsel to Sedgwick Claims Management Services, Inc.
Lord, Bissel & Brook LLP	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-947-8304	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Lord, Bissel & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-812-8340	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
McGuirewoods LLP	Elizabeth L. Gunn	One James Center	901 East Cary Street	Richmond	VA	23219-4030	804-775-1178	Counsel to Siemens Logistics Assembly Systems, Inc.
Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County
Miles & Stockbridge, P.C.	Kerry Hopkins	10 Light Street		Baltimore	MD	21202	410-385-3418	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876	908-722-0700	Counsel to Rotor Clip Company, Inc.
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114	216-586-3939	Counsel to WL. Ross & Co., LLC
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601	312-849-2020	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	Counsel to Ambrake Corporation; Akebono Corporation
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	OH	45423		
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
Reed Smith	Richard P. Norton	One Riverfront Plaza	1st Floor	Newark	NJ	07102	973-621-3200	Counsel to Jason Incorporated, Sackner Products Division
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	Counsel to Republic Engineered Products, Inc.
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	Counsel to Infineon Technologies North America Corporation
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304	248-540-3340	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066	312-258-5500	Counsel to Means Industries

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919	860-251-5811	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656	201-930-7483	Counsel to Sony Electronics, Inc.
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492		Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075	248-352-4700	Counsel to Bing Metals Group, Inc.; Genral Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038	212-806-5400	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
Swidler Berlin LLP	Robert N. Steinwurtzel	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007	202-424-7500	Attorneys for Sanders Lead Co., Inc.
Thelen Reid Brown Raysman & Steiner LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022	212-603-2000	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation and Oki Semiconductor Company
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	Conflicts counsel to Debtors
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center Suite 807	Pittsburgh	PA	15222	412-562-2549	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008	614-464-6422	
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215	614-464-8322	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102	817-810-5250	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626	714-966-1000	Counsel to Toshiba America Electronic Components, Inc.
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701	512-370-2800	Counsel to National Instruments Corporation
WL Ross & Co., LLC	Stephen Toy	600 Lexington Avenue	19th Floor	New York	NY	10022	212-826-1100	Counsel to WL. Ross & Co., LLC

EXHIBIT C

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Co-Counsel for Delphi Corporation, et al.,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000
Albert Togut (AT-9759)
Neil Berger (NB-3599)

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
	:
In re:	:
	:
DELPHI CORPORATION, et al.,	: Chapter 11
	: Case No. 05-44481 [RDD]
	:
Debtors.	: Jointly Administered
	:
-----X	

**JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOFS OF CLAIM NUMBERS 8673, 8674 and 8675
(SIEMENS ENERGY & AUTOMATION, INC. AND SIEMENS PLC (A&D
DIVISION))**

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") and Delco Electronics Overseas Corporation ("DEOC"), debtors and debtors-in-possession in the above-captioned cases (the "Debtors"), Siemens Energy & Automation, Inc. ("SEA") and Siemens plc (A&D Division) (with SEA, "Siemens") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 8673, 8674 and 8675 (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended, in the United States Bankruptcy Court for the Southern District of New York; and

WHEREAS, on or about June 27, 2006, Siemens plc (A&D Division) filed proof of claim number 8673 against DEOC, asserting an unsecured non-priority claim in the amount of \$15,307.20 ("Claim 8673"); and

WHEREAS, on or about June 27, 2006, SEA filed proof of claim number 8674 against DAS LLC, asserting an unsecured non-priority claim in the amount of \$416,511.60 ("Claim 8674"); and

WHEREAS, on or about June 27, 2006, SEA filed proof of claim number 8675 against DAS LLC, asserting an unsecured non-priority claim in the amount of \$12,639.39 ("Claim 8675"); and

WHEREAS, on June 15, 2007, the Debtors objected to Claim 8673 pursuant to the Debtors' Seventeenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Insurance Claim Not Reflected on Debtors' Books and Records, (D) Untimely Claims and Untimely Tax Claims, and (E) Claims Subject to Modification, Tax Claims Subject to Modification, and Modified Claims Asserting Reclamation (Docket No. 8270) (the "Seventeenth Omnibus Claims Objection"); and

WHEREAS, on July 13, 2007, the Debtors objected to Claims 8674 and 8675 pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claim, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, and Consensually Modified and Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection"); and

WHEREAS, on July 12, 2007, Siemens filed a Response to the Seventeenth Omnibus Claims Objection (Docket No. 8566) (the "First Response"); and

WHEREAS, on August 8, 2007, SEA filed a Response to the Nineteenth Omnibus Claims Objection (Docket No. 8925) (the "Second Response"); and

WHEREAS, on January 10, 2008, to resolve the Seventeenth and Nineteenth Omnibus Claims Objections with respect to Claims 8673, 8674 and 8675, Siemens, DEOC and DAS LLC entered into a settlement agreement (the "Settlement Agreement"); and

WHEREAS, pursuant to the Settlement Agreement, DEOC acknowledges and agrees that Claim 8673 shall be allowed against DEOC in the amount of \$9,045.88 as a general unsecured non-priority claim; and

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that Claims 8674 and 8675 shall be allowed against DAS LLC in the amounts of \$365,683.90 and \$4,423.79, respectively; and

WHEREAS, DEOC and DAS LLC are authorized to enter into the

Settlement Agreement either because Claims 8673, 8674 and 8675 involve ordinary course controversies or pursuant to that certain Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414) entered by this Court on June 29, 2006.

NOW, THEREFORE, in consideration of the foregoing, the Debtors and Siemens stipulate and agree as follows:

1. Claim 8673 shall be allowed in the amount of \$9,045.88 and shall be treated as an allowed general unsecured non-priority claim against DEOC.
2. Claim 8674 shall be allowed in the amount of \$365,683.90 and shall be treated as an allowed general unsecured non-priority claim against DAS LLC.
3. Claim 8675 shall be allowed in the amount of \$4,423.79 and shall be treated as an allowed general unsecured non-priority claim against DAS LLC.

[Continued on next page]

4. The First Response and Second Response are hereby withdrawn.

Dated: New York, New York
January 16, 2008

DELPHI CORPORATION, et al.,
Debtors and Debtors-in-Possession,
By their Bankruptcy Conflicts Counsel,
TOGUT, SEGAL & SEGAL LLP,
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000

Dated: Richmond, Virginia
January 16, 2008

SIEMENS PLC and SIEMENS ENERGY
& AUTOMATION, INC.
By its counsel,
McGUIREWOODS LLP

/s/ Aaron G. McCollough
Aaron G. McCollough
One James Center
901 East Cary Street
Richmond, Virginia 23219
(804) 775 1000

SO ORDERED

This 4th day of March, 2008
in New York, New York

/s/Robert D. Drain
HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT D

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Co-Counsel for Delphi Corporation, et al.,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000
Neil Berger (NB-3599)
Richard K. Milin (RM-7755)

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re:	:	
	:	Chapter 11
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 [RDD]
	:	
Debtors.	:	Jointly Administered
	:	
-----X		

JOINT STIPULATION AND AGREED ORDER
REDUCING PROOF OF CLAIM NUMBER 2247

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") and Siemens VDO Automotive SAS n/k/a Continental Automotive France SAS ("VDO") respectfully submit this Joint Stipulation And Agreed Order Reducing Proof of Claim Number 2247 and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.*, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on or about March 10, 2006, VDO filed proof of claim number 2247 ("Claim 2247") against Delphi Automotive Systems LLC ("DAS LLC") and asserted an unsecured non-priority claim in the amount of \$9,309,024.84.

WHEREAS, on or about August 1, 2006, VDO filed a notice that it had transferred all of its right, title and interest in \$1,545,794.84 of the sums claimed in Claim 2247 to Goldman Sachs Credit Partners, L.P. ("GSCP") (Docket No. 4805).

WHEREAS, the Debtors objected to Claim 2247 pursuant to the Fifth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject to Modification (Docket No. 6100) ("Fifth Omnibus Claims Objection"), which was filed December 8, 2006.

WHEREAS, on January 11, 2007, VDO filed Siemens VDO Automotive SAS's Response To The Debtor's Fifth Omnibus Claims Objection (Docket No. 6550) (the "Response"); and

WHEREAS, on February 5, 2007, VDO filed Siemens VDO Automotive SAS's Supplemental Response To The Debtor's Fifth Omnibus Claims Objection (Docket No. 6840) (the "Supplemental Response," together with the Response, the "Responses"); and

WHEREAS, on or about November 19, 2007, a Joint Stipulation And Agreed Order Reducing Proof Of Claim 2247 And Compromising And Allowing In Part Proof of Claim Number 13981 was entered and reduced Claim 2247 by \$1,545,794.84.

WHEREAS, on February 6 2008, the Debtors and VDO entered into that certain settlement agreement executed in connection with this Joint Stipulation (the "Settlement Agreement") in which they agreed to a complete resolution of Claim 2247.

WHEREAS, pursuant to the Settlement Agreement, Claim 2247 shall be reduced and allowed as a general unsecured non-priority claim against DAS LLC in the amount of \$1,000,000, and any and all distributions on account of Claim 2247 shall be made to VDO.

WHEREAS, the Debtors and VDO seek to avoid the costs and expenses of unnecessary litigation.

WHEREAS, the Debtors are authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414) entered by this Court on June 29, 2006.

NOW, THEREFORE, in consideration of the foregoing and in accordance with the terms of the Settlement Agreement, the Debtors and VDO hereby stipulate and agree as follows:

1. Claim 2247 is reduced and allowed as a general unsecured non-priority claim against DAS LLC in the amount of \$1,000,000.
2. The Responses are hereby withdrawn.

3. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of, or objection to, any claim asserted by VDO against any of the Debtors except as expressly set forth herein.

Dated: New York, New York
February 6 2008

DELPHI CORPORATION, et al.,
Debtors and Debtors-in-Possession,
By their Bankruptcy Conflicts Counsel,
TOGUT, SEGAL & SEGAL LLP,
By:

/s/ Neil Berger

NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000

Dated: Chicago, Illinois
February 6 2008

SIEMENS VDO AUTOMOTIVE SAS, n/k/a
CONTINENTAL AUTOMOTIVE FRANCE SAS
By its Counsel,
Reed Smith LLP
By:

/s/ Randall D. Lehner

RANDALL D. LEHNER
10 South Wacker Drive
Chicago, Illinois 60606-7507
(312) 207-1000

SO ORDERED

This 4th day of March, 2008
in New York, New York

_____/s/Robert D. Drain_____
HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x	
	:
In re	:
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	:
Debtors.	:
	:
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ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED.
R. BANKR. P. 3007 (I) DENYING UNITED STATES OF
AMERICA'S MOTION FOR LEAVE TO FILE LATE CLAIM AND (II)
DISALLOWING AND EXPUNGING PROOF OF CLAIM NUMBER 16727

("EEOC ORDER")

Upon the United States Of America's Motion For Leave To File Late Claim (Docket No. 12831) (the "Motion"); and the Debtors' Objection to United States Of America's Motion For Leave To File Late Claim filed by Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") (Docket No. 12907); and this Court having considered the documents and exhibits filed by the United States of America (the "Government") on behalf of the United States Equal Employment Opportunity Commission (the "EEOC") and by the Debtors and the arguments of both parties at the hearing on this matter conducted on February 29, 2008 hearing (the "Hearing"); and after due deliberation thereon; and good and sufficient cause appearing therefor for the reasons stated in the Court's modified bench ruling, attached as Exhibit A hereto (the "Modified Bench Ruling"), which amends and supercedes the ruling set forth at the Hearing;

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. The EEOC was properly and timely served with a copy of the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) and Fed.R.Bankr.P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order").

B. The Court has jurisdiction of the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. For the reasons stated in the Modified Bench Ruling, the Government has failed to establish excusable neglect to justify the EEOC's failure to timely file proof of claim number 16727 (the "Claim") pursuant to the Bar Date Order.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is denied.
2. The Claim is hereby disallowed and expunged in its entirety.
3. Kurtzman Carson Consultants LLC is hereby directed to serve this order in accordance with the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089).

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

4. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied.

Dated: New York, New York
March 6, 2008

/s/ Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

Exhibit A - Modified Bench Ruling

THE COURT: Okay. All right. I have before me a motion by the United States on behalf of the Equal Employment Opportunity Commission, or the EEOC, to deem a proof of pre-petition claim filed in these chapter 11 cases, claim number 16727, timely filed. That motion is necessary because the bar date in these chapter 11 cases was July 31, 2006 and the EEOC proof of claim was filed on October 16, 2007. The U.S.'s motion is made pursuant to Bankruptcy Rule 9006(b)(1) and the case law interpreting that rule, first and foremost, Pioneer Investment Services Co. v. Brunswick Associates Ltd. Partnership, 507 U.S. 380 (1993). The general standard for determining such a motion was set forth in the Pioneer Investment Services case, but the Court is also guided by the Second Circuit's interpretation and application of that standard in Midland Cogeneration Venture Ltd. Partnership v. Enron (In re Enron), 419 F.3d 115 (2d Cir. 2005).

The standard is generally well settled. Bankruptcy Rule 9006(b)(1) permits a claimant to file a late proof of claim if the failure to submit a timely proof of claim was due to "excusable neglect." The burden of proving excusable neglect is on the claimant seeking to extend the bar date. In re R.H. Macy & Co., 161 B.R. 355,

360 (Bankr. S.D.N.Y. 1993). The Supreme Court in Pioneer developed a two-step test to determine whether a late filing was due to excusable neglect. First, the movant must show that its failure to file a timely claim constituted "neglect," as opposed to willfulness or a knowing omission, neglect generally being attributed to a movant's inadvertent mistake, negligence, or simple carelessness. 507 U.S. at 387-88. After establishing neglect, as opposed to willfulness or a knowledge of the bar date and the failure to show any unknowing basis for neglecting it, the movant must show by a preponderance of the evidence that the neglect was "excusable." That analysis is to be undertaken on a case-by-case basis, that is, based on the particular facts of the case, although the Court is to be guided by and make the determination balancing the following factors: the danger of prejudice to the debtor, the length of the delay and whether or not it would impact the case, the reason for the delay, in particular whether the delay was within the control of the movant, and finally, whether the movant acted in good faith. Id. at 395.

In the Midland Cogeneration case the Second Circuit, in upholding the lower court's determination that a late filed proof of claim would not be deemed timely

filed, stated, "We have 'taken a hard line' in applying the *Pioneer* test. *Silivanch v. Celebrity Cruises Inc.*, 333 F.3d 355, 368 (2d Cir. 2003). In a 'typical' case, 'three of the *Pioneer* factors -- the length of the delay, the danger of prejudice, and the movant's good faith 'usually weigh in favor of the party seeking the extension.' *Id.* at 366. We noted, though, that 'we and other circuits have focused on the third factor, 'the reason for the delay, including whether it was within the reasonable control of the movant.' *Id.* And we cautioned 'that the equities will rarely if ever favor a party who fails to follow the clear dictates of a court rule' and 'that where the rule is entirely clear, we continue to expect that a party claiming excusable neglect will, in the ordinary course, lose under the *Pioneer* test.' *Id.* at 366-67." That quotation appears in the Midland Cogeneration case at 419 F.3d at 122-23. See also In re Musicland Holding Corp., 356 B.R. 603 (Bankr. S.D.N.Y. 2006), in which Chief Bankruptcy Judge Bernstein stated that the Second Circuit focuses on the reason for the delay in determining excusable neglect under Pioneer and that the other factors are relevant only in close cases.

Strict enforcement of a bar date is no mere and unimportant procedural matter in a chapter 11 case. The

bar date and the consequent filing of claims before the bar date allow a debtor-in-possession, such as these debtors, to evaluate the claims against the estate and formulate and negotiate a plan that relates to the claims, as filed. In re Drexel Burnham Lambert Group, Inc., 148 B.R. 1002, 1008-10 (Bankr. S.D.N.Y. 1993). Allowing late filed claims, especially after the plan is confirmed, generally subjects debtors to prejudice because they would have to renegotiate the many settlements (in this case, at least) that form, generally speaking, the basis for the chapter 11 plan, which are negotiated and ultimately set forth for the Court to consider in light of the claims timely asserted against the estate. Again see Drexel Burnham, 148 B.R. 1008-10; see also Midland Cogeneration, 419 F.3d at 129.

Furthermore, allowing a late claim to be filed that might materially alter the distribution to creditors would prejudice the creditors who relied on their projected distribution when voting to accept or reject the plan. Id. Given the importance of collecting all of the allowable claims against the estate in one forum to permit the parties to proceed to consider a chapter 11 plan in light of those claims, Congress defined the term "claim" in the Bankruptcy Code extremely broadly. As set forth in Section 101(5) of the Bankruptcy Code, the term "claim" means "a

right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured," and "a right to an equitable remedy for breach of performance, if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed contingent, matured, unmatured, disputed, undisputed, secured, or unsecured."

In this chapter 11 case, the reasonable projected allowed amount of unsecured claims against the debtors' estates took on even more significance during the plan process than in most chapter 11 cases. That is because over a year ago it became clear that the debtors, to achieve all of the various goals that they wanted to achieve in the case, including the preservation on a frozen basis of their pension plan, needed outside investors to agree to commit to invest a considerable amount of money -- well over two billion dollars -- in the debtors pursuant to a plan of reorganization. Part of that investment decision, as negotiated with the plan investors and the official unsecured creditors and shareholders committees and other interested parties, was a cap on the allowed amount, or allowable amount, of unsecured claims as of the effective date of the plan. As ultimately negotiated in

the so-called EPCA agreement, that cap was 1.45 billion dollars, as so specified in the agreement. At the confirmation hearing in this case, which began on January 17 of this year, the Court took testimony on the debtors' ability to satisfy that cap. At the time of the confirmation hearing as set forth in that testimony pursuant to the debtors' analysis, and ultimately as found in the Court's determination of timely filed claims that would meet the definition of claim in the EPCA cap, the debtors satisfied the cap by only approximately two million dollars. Subsequently, I have continued to implement the Court-approved process for dealing with objected-to claims and there have been further rulings on claims as well as further settlements. As set forth in the deposition of Mr. Unrue -- who has primarily responsibility as an officer of the debtors for the claim liquidation process -- taking into account only timely filed claims, the debtors are now approximately twenty-four million dollars under the EPCA cap. And again, under the EPCA, the debtors will not be able to obtain the outside investment, and consequently under their chapter 11 plan (which I confirmed by what is now a final order in January of this year) they will not be able to emerge from chapter 11 unless they remain under that cap. But, of course, the cap is only an added example

of the importance of timely compliance with the bar date in these particular cases. In addition, as generally speaking in most chapter 11 cases (as recognized by Drexel and by the Second Circuit in Midland), the parties-in-interests' assessment of properly allowable claims formed the critical backdrop for the plan's proposal, negotiation and, ultimately, confirmation by the Court, whether or not the plan expressly conditioned its effectiveness on a claims cap.

The material facts underlying the present motion under Rule 9006(b) are not, as I see it, contested. The EEOC, through Ms. Malloy's declaration, primarily alleges that on or about August 28, 2006 a former employee of one of the debtors, Stanley Straughter, contacted the EEOC regarding a potential claim for discrimination against Delphi. He was a temporary Delphi employee hired post-petition and terminated post-petition allegedly, he believed, in violation of the ADA. He believed that he was terminated improperly based upon Delphi's sick leave policy, which apparently required employees who called in sick to execute a release that would allow Delphi, or at least the entity employing Mr. Straughter, to obtain medical records relating not just to the employee's reason for taking sick days but also to the employee's entire

medical history.

Ms. Malloy's declaration, which is Exhibit 1 in the record, then states that an investigator for the EEOC, Ms. Carlo, after sending Mr. Straughter a questionnaire to complete and receiving back the questionnaire, drafted a charge of discrimination for Mr. Straughter's signature, which she sent to him on or about September 13, 2006. She subsequently discussed that charge with him and sent a revised charge to him on September 18, 2006. I take it that the "charge" referred to in Ms. Malloy's declaration is the type of "charge" referred in 42 U.S.C. Section 2000E-5.

On September 22, 2006, Mr. Straughter formally filed his complaint of discrimination with the EEOC, Index Number 525-2006-01314. And on October 2, 2006, the EEOC forwarded the charge to Delphi for a response. Before continuing, I should note, although I think my references to the dates makes this obvious, that all of these dates, including the date upon which the EEOC first learned of Mr. Straughter's concerns about discrimination, were after the bar date. Again, that date was July 31, 2006.

On November 6, 2006 Delphi responded to the charge. According to Ms. Malloy's declaration at paragraph 11, the response "essentially admit[ed] the factual

allegations of Straughter's complaint, but contend[ed] that he could not demonstrate a prima facie case of retaliation in violation of the ADA. Relying on EEOC guidance that an employer 'may ask an employee to justify his/her use of sick leave by providing a doctor's note or other explanation, as long it has a policy or practice of requiring all employees...to do so,' Delphi argued that it was permitted to require its employees to execute a release so that the company could obtain medical records and speak with personal physicians." Delphi's specific response is attached as Exhibit H to Ms. Malloy's affidavit, in which on page 2, Delphi says "because Delphi requires this of all employees it was within the EEOC's guidelines." The U.S. has stated at oral argument that Delphi's policy was, on its face, violative of the ADA. It therefore appears to me, notwithstanding the fact that Mr. Straughter was a post-petition employee, that Delphi's November 2, 2006 response -- were one to assume, as of course the EEOC does, that Delphi's policy was violative of the ADA on its face -- provided sufficient information for the EEOC to reasonably infer that Delphi's policy extended also to those who were employed during the pre-petition period, since the response referred to a practice required of "all" employees.

In any event, as noted in paragraphs 12-14 of Ms. Malloy's declaration, and in particular the first sentence of paragraph 14 of her declaration, the EEOC continued to seek further information from Delphi "to investigate the claim of discrimination." (Emphasis added.) Eventually, having received sufficient information to satisfy its internal deliberative process according to Ms. Malloy, on or about May 22, 2007 the EEOC issued a letter of determination, which, in relevant part, took the position that Delphi subjected Straughter and a class of employees nationwide to an unlawful policy of making disability-related inquiries that are not job related and consistent with business necessity, in violation of the ADA. The next day, May 23, 2007, the EEOC contacted Delphi to begin conciliation efforts, as contemplated by 42 U.S.C. Section 2000E-5, which were not fruitful since there was a fundamental disagreement between Delphi and the EEOC as to the underlying premise that Delphi had breached the ADA. Malloy Decl. paragraphs 18-19. Confirming that those efforts had failed on June 19, 2007, the EEOC forwarded the case to the New York district office for determination of whether an enforcement action should be filed in the U.S. District Court. Malloy Decl. paragraph 20.

Ms. Malloy's declaration, as well as her

deposition testimony, referred to the EEOC's Regional Attorneys Manual, which outlines the steps that the EEOC must take before filing a Federal District Court action, as contemplated by 42 U.S.C. 2000E-5, to enforce its rights and remedies under the ADA. And her declaration states that after going through the steps in the Manual, the EEOC filed a complaint on behalf of a class of Delphi employees in the U.S. District Court for the Western District of New York on or about September 28, 2007, just over three months after conciliation efforts had failed. Malloy Decl. paragraphs 21-22. The EEOC takes the position here that that was a timely and rapid process under its statute and the Regional Attorney's Manual. And as far as this matter is concerned, which deals with relief from the bar date, not the District Court action, Delphi appears to me not to have disputed the contention that the EEOC timely commenced the District Court action. Roughly three weeks later, on October 16, 2007, the EEOC filed the claim at issue here in the bankruptcy case, which, again, is roughly thirteen months since the date that it learned of Mr. Straughter's concern and a little under twelve months after the date that Delphi first responded to the charge.

In addition, the record before me reflects that no employee of Delphi asserted a claim for which one could

arguably contend any element included a breach of the ADA or a violation of the ADA on this type of basis, notwithstanding the notice of the bar date provided to known present and former employees, as well as the wide publication notice that was provided (and of course, this being a very prominent chapter 11 case prominently involving labor issues, the Court can reasonably infer that present and former employees who did not receive actual notice would have been aware of the case, making publication notice even more than usually meaningful). As I said at oral argument, I also believe that the basis, the underlying factual basis, for this type of claim is not counter-intuitive or esoteric. The litigation of the basis of the claim might be, but the fundamental facts underlying the claim are such that one would assume an employee with a grievance would assert such a grievance -- that is, Delphi's alleged requirement to provide access to an employee's medical records in connection with sick leave is obviously a very sensitive and potentially offensive subject to individual employees. Nevertheless, as noted, the record, I believe, is undisputed that there are no timely filed pre-petition claims by employees based on such facts. The EEOC's proof of claim appears to seek monetary relief on behalf of the employees themselves. And the

debtors have cited case law that stands for the proposition that where the EEOC is seeking such monetary relief, as opposed to prospective injunctive relief, it is subject to claim preclusion if the relevant employee's claims have already been decided or precluded. See EEOC v. Jefferson Dental Clinics, PA, 478 F.3d 690, 696-99 (5th Cir. 2007); see also O'Loughlin v. County of Orange, 229 F.3d 871 (9th Cir. 2007), in which an individual's monetary ADA claim was deemed discharged in Orange County's bankruptcy case even though the employee's "right to sue" letter was received post-discharge.

The argument made by the EEOC in its motion and in the exhibits offered up by the EEOC, including Ms. Malloy's declaration, for why Rule 9006(b)(1) should apply here is two-fold. First, the EEOC contends that since it is conceded that it learned of the claim after the bar date, it should be excused from complying with the bar date. Secondly, it contends that the requirements of its own deliberative practices and procedures for determining whether it had a properly assertible claim precluded it from filing the proof of claim until the date that it did, or until a relatively short time after the date that it would have been so precluded.

The first argument, given the facts that I've

recited, clearly is inadequate as it sidesteps the real issue: the EEOC does not adequately address the delay between the date it learned it had a claim and the date it eventually filed its proof of claim. Under the two-step analysis set forth in Pioneer, the failure to file a proof of claim until over a year after learning of the claim would need to be justified, first, as an act of "neglect" as opposed to a conscious decision, or a decision that was made with knowledge of the existence of the bar date, and, second, assuming that that hurdle were surmounted in favor of the EEOC, under Pioneer and Midland Cogeneration's balancing test, with respect to which the EEOC has the burden of proof, by showing that such neglect was "excusable." Except as perhaps set forth in oral argument today, the EEOC has not begun to carry its burden to show "neglect" for its year-long delay. Ms. Malloy's declaration and her deposition transcript reflect that she did not know when or would not say when she began her involvement in this matter, although, ultimately, with a considerable amount of prying, we learned that her involvement apparently went back to sometime before May 22, 2007, but after December 2006. In any event, though, neither from her personal knowledge nor from her familiarity with the file and what others have told her,

has she offered a reason for the EEOC's delay in filing a proof of claim after it prepared Mr. Straughter's charge, such as, for example, any of the types of excuses set forth by the Supreme Court or provided by example by the Supreme Court in Pioneer, or the absence of notice of the bar date.

In any event, the declaration and deposition of Mr.

Gershbein show that the debtors provided sufficient notice of the bar date to the U.S., as well as, of course, of the bar date order referred to in the bar date notice, and that there was no return of that notice to the debtors as

undeliverable. Under the case law, that establishes a strong presumption of the receipt of notice, which very clearly has not been rebutted here. See In re Dana Corp., 2007, W.L. 1577763, page 4 (Bankr. S.D.N.Y. 2007), and In re R.H. Macy & Co., Inc., 161 B.R. 355, 359 (Bankr.

S.D.N.Y. 1993). Indeed, and I will come back to discuss this testimony in more detail, in her deposition, Ms.

Malloy was asked two questions, the answers to which are instructive regarding the issue of "neglect." First,

"Q. Did you need to get advance authorization from the commissioner or at EEOC headquarters in Washington prior to filing your proofs of claim, that is the proofs of claim in this case?"

"A. No."

Next question.

"Q. What authorizations do you need to file a proof of claim in a bankruptcy case on behalf of the EEOC?"

"A. I'm not aware of any particular authorizations that we require."

She was also asked, as the EEOC's witness testifying in support of excusable neglect --

"Q. Are there any other bases of excusable neglect, other than in your memorandum, that the EEOC filed, of which you are aware?" Dep. Tr. 34-35.

"A. I think the memorandum covers it, including the fact that Mr. Straughter did not even come to the EEOC, I believe it was after the bar date already passed at that time, and his claim, in any event, is not a pre-petition claim." Dep. Tr. 62.

Thus, Ms. Malloy has not offered evidence of "neglect" showing why the EEOC waited approximately a year to file the claim after Mr. Straughter came to the EEOC and Delphi responded to the charge.

Moreover, even if the EEOC could be said to have proven that its delay stemmed from "neglect" as opposed to a conscious omission or choice, it has not shown that such neglect would be "excusable." And again, I point out that to my mind for purposes of the Bankruptcy Code's definition

of a "claim" under 101(5), the EEOC would have believed that there was a basis for asserting a pre-petition "claim" at least as early as November 2006, and it acknowledges that it made a formal "determination" on May 22, 2006. Nevertheless, the EEOC contends that the delay between any of those dates and the date it eventually filed the proof of claim was "excusable" because it had to assure itself of the merits of the claim and go through a conciliation process. The case law dealing with analogous situations is to the contrary, and clearly supports the debtors' position. See, for example, In re Calpine Corp., 2007 W.L. 4326738, pages 6-7 (S.D.N.Y. 2007), holding that a six-month delay between the date when one could be said to have had to file a proof of claim and the date that it was actually filed was not excusable neglect, and noting that the claimant had the ability to file supplemental proofs of claim at any time to amplify their claim (as opposed to asserting a new type of claim) and did not offer any explanation of why no such supplements were filed until such a late date. See also In re Northwest Airlines Corp., 2007 W.L. 498295, page 3 (Bankr. S.D.N.Y. 2007), in which the Court stated "movant cannot properly ground its excusable neglect argument on the fact that it conducted an investigation and tried to resolve the issues in good faith

negotiations. All of this could be done after a filing is first made and rights are preserved." A similar point was made in In re Enron Corp., 2007 W.L. 294114 (Bankr. S.D.N.Y. 2007), in which the movant sought leave to file a late proof of claim approximately twenty months after the bar date, stating that it was not sure before then that it had a pre-petition guarantee claim against the debtor because it did not have an executed copy of the guarantee notwithstanding a diligent search. Bankruptcy Judge Gonzalez disagreed. Noting again that the most important factor in the Pioneer analysis is the reason for the delay, the Court found that the creditor had failed to carry its burden. In addition to noting that the creditor had a means to obtain information in the bankruptcy case by invoking the intervention of the Court under Bankruptcy Rule 2004, Judge Gonzalez found that it also could have filed a proof of claim without a copy of the executed guarantee without committing perjury, and that, in fact, the bar date order permitted it to file a protective claim and explain why a copy of the guarantee was not available. See also In re New York Trap Rock Corp., 153 B.R. 648 (Bankr. S.D.N.Y. 1993), in which Bankruptcy Judge Schwartzberg denied a Rule 9006(b) motion on the basis of prejudice to the debtor, as well as untimeliness, while the

movant had been pursuing non-bankruptcy remedies in the face of a bar date.

As far as the "reason for the delay" argument is concerned, as well as the issue of "prejudice," I conclude that the facts here are at least as, if not more, compelling than the foregoing cases. The debtors here were clearly reorganizing, unlike in Enron. Moreover, I've noted the particular nature of prejudice here over and beyond the prejudice recognized in the Enron case that I've just discussed as well as in New York Trap Rock whenever new claims are asserted after a plan has been filed and negotiated and confirmed -- that extra prejudice here being the cap on claims for purposes of the EPCA and the debtors' ability to emerge from chapter 11, which is premised on the EPCA actually closing. Moreover, at least on this record, the EEOC has not explained why it could not have filed a protective proof of claim, particularly given the fact that it had formed the belief that there was a claim at least by May 22, 2006, and arguably -- or more than arguably -- would have been able to do so at least by November 2006. This is particularly so given the fact that the bar date order itself recognizes, in paragraph 4, limitations on who may review the supporting documentation in any proof of claim (which is over and above any rights that a claimant,

such as the EEOC, would have under Section 107 of the Bankruptcy Code to obtain additional confidentiality protection, which this Court has repeatedly granted in this case, not only to the debtors but also to third parties, whenever they made a reasonable case that information covered by 107 would be implicated in a public filing). In other words, far too much happened in the year before the EEOC filed its proof of claim for the debtors not to be prejudiced by permitting the claim to be filed now, and the EEOC's submissions do not offer any meaningful excuse for such delay.

As I previously noted, however, the EEOC's counsel contended at oral argument - although, I believe, contrary to the reasonable inference one can draw from the deposition testimony of Ms. Malloy quoted earlier, which was defended by the same counsel -- that the EEOC's statute governing how it needs to process "charges" and bring enforcement actions in the District Court, nevertheless precluded the EEOC from filing a proof of claim in the bankruptcy case. Again, see 42 U.S.C. Section 2000E-5, which sets forth a process for the EEOC to review "charges" by persons aggrieved under the statute, as well as the process for proceeding with a civil action. In particular, it was contended during oral argument that under 42 U.S.C.

Section 2000E-5(b), which provides that "charges" shall not be made public by the Commission, the EEOC was precluded from filing a proof of claim in the bankruptcy case, and that the process set forth in Section (f)(1) of the statute including the process for going through conciliation before the Commission can bring a civil action, also precluded the Commission from filing a proof of claim.

Neither counsel nor Ms. Malloy, who is an attorney for the EEOC, have been able to tell me whether, indeed, the EEOC follows a practice generally in bankruptcy cases of not filing proofs of claim, even as a protective matter, until it has commenced a civil action. Although the EEOC has the burden of proof, they acknowledge, instead, that they know nothing about how the EEOC deals with proofs of claim in chapter 11 cases, except in respect of Ms. Malloy's own personal knowledge of this case, which, of course, as a factual matter, begs the question since the claim here was filed only after the filing of the complaint in the Western District of New York, although, again, Ms. Malloy's deposition testimony does suggest that the EEOC's delay in filing the claim resulted from its desire to comply with 42 U.S.C. 2000E-5.

I've reviewed the statute, as well as the regulations, 29 C.F.R. 1600 et seq., and I believe based

upon that review, including the regulation specifying what must be set forth in a "charge," 29 C.F.R. Section 1601.12, that the requirements set forth in 42 U.S.C. Section 2000E-5 would not, contrary to the EEOC's suggestion, reasonably be read to preclude it from filing a proof of claim in this case before the commencement of the District Court litigation. The EEOC made no effort in this case to seek direction from the Court on this issue, moreover, but merely waited until after the District Court litigation was filed to file the proof of claim. Given the definition of "claim" in the Bankruptcy Code and the important purposes of that broad definition, I believe that what Congress had in mind there was far more extensive than either the definition of "charge" or a "civil action" in 42 U.S.C. Section 2000E-5, and that to the extent the EEOC's prolonged failure to file the proof of claim even constituted neglect, which I have serious doubts about, as opposed to a conscious decision, the EEOC's neglect is not excusable. The asserted reason for the delay, first, is a unilateral legal interpretation that is contrary to the Bankruptcy Code's definition of "claim." Frankly the argument appears to have been generated this morning at oral argument and clearly is contrary to Ms. Malloy's answers about the EEOC bankruptcy claim process in her

deposition and concededly unsupported by any evidence of the EEOC's practice in other bankruptcy cases.

Secondly, there would indeed be prejudice here. This is an unliquidated claim, and it would be difficult to liquidate promptly. And it is contended that the parties have discussed -- and even if it were not contended, the Court would take into account the fact that -- the liquidation of the claim might involve, even on an estimation basis, a request for withdrawal of the reference under 28 U.S.C. § 157, which would further delay the liquidation of the claim. Thus, the claim implicates the EPCA cap and would not be quickly resolved, over and above the normal prejudice to the chapter 11 plan having been proposed, negotiated, voted on and confirmed under the reasonable assumption that the claim did not exist.

This Court has dealt with several requests to extend the bar date in these cases, and, consistent with Midland, has generally taken a hard line with those requests and denied them. In addition to the effect of this claim on the EPCA cap and the premises under which the parties negotiated and voted on and the Court confirmed the chapter 11 plan, therefore, it appears to me that other late filed claims could come out of the woodwork, as well, at this point if the Court were to, under the present

facts, grant the motion here. So the prejudice is three-fold: first, directly because it's not clear to me that this claim on its own would be liquidated in time to preclude an assertion of a default under the EPCA, and, secondly, that such liquidation would not necessarily result in an amount under the cap based on Mr. Unrue's declaration and deposition testimony, in which he said that there were a handful, at least, of other unliquidated and partially liquidated claims that were filed on a timely basis. And then thirdly, there is the prejudice generally, which is harder to quantify but I believe still exists, that by opening the door by granting a motion on this shaky foundation, I would encourage other late claimants to seek relief under Rule 9006 or to seek reconsideration of the Court's prior orders denying them relief under Rule 9006.

Finally, I note here, as an independent concern, the point I made some time ago, which is that no individual employee or former employee, all of whom I believe had adequate notice of the bar date, filed a claim that could be construed to assert this type of claim, which the EEOC is asserting on behalf of such a class. By analogy, and I believe it's a very close analogy, therefore, I believe that the reluctance of courts in this district to certify classes for purposes of class proofs of claim under

Bankruptcy Rule 7023 and Federal Rule 23 is instructive. As Chief Bankruptcy Judge Bernstein has noted, where the request for class certification comes after a bar date has been established and has passed, bankruptcy law considerations argue strongly against granting the motion for certification. See In re Musicland Holding Corp., 362 B.R. 644, 654-56 (Bankr. S.D.N.Y. 2007) (citing In re Jamesway Corp., 1997 Bankr. Lexis 825, page 10 (Bankr. S.D.N.Y. June 11, 1997), and In re Sacred Heart Hosp. of Norristown, 177 B.R. 16, 24 (Bankr. E.D. P.A. 1995)). See also Judge Rakoff's decision In re Ephedra Prods. Liab. Litig., 329 B.R. 1 (S.D.N.Y. 2005), in which Judge Rakoff examined the timing of the request for class certification and found that the late date of the request -- in essence arriving in connection with the impending hearing on confirmation of the debtors' plan -- precluded the grant of the motion. I believe it would similarly undermine my bar date order to let in a class claim on behalf of people who did not file pre-petition claims for the very same claim before the bar date, under these particular circumstances, at least.

So for those reasons I'll deny the motion. Mr. Lyons, you can submit an order to that effect. You don't need to settle it but you should provide counsel for the

EEOC with a copy when you give it to the Court. As I often do when I give a long bench ruling, I'll go over the transcript of this matter, not only for typos and mis-citations or incorrect spellings of names and case names, but also for my grammar and additional points that I may or may not want to make. But the gist of my ruling and the reasons for it won't change.

MR. LYONS: Thank you, Your Honor. I did clarify that proof of claim 16727 is actually the claim that was filed on behalf of the other pre-petition claimants. Claim number 16728 was actually the administrative expense request filed by Mr. Straughter.

THE COURT: And that's not objected to on the basis of timeliness?

MR. LYONS: Correct. So that one would clearly remain -- survive Your Honor's ruling. It's 16727 that would be disallowed and expunged.

THE COURT: Right. The pre-petition claim.

MR. LYONS: Correct.

THE COURT: Okay. All right.

MR. LYONS: Thank you, Your Honor.

(Proceedings concluded at 12:57 p.m.)

EXHIBIT F

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Co-Counsel for Delphi Corporation, *et al.*,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
New York, New York 10119
Telephone: (212) 594-5000
Facsimile: (212) 967-4258
Albert Togut (AT-9759)
Neil Berger (NB-3599)

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2689

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: :
: Chapter 11
DELPHI CORPORATION *et al.*, : Case No. 05-44481 (RDD)
: (Jointly Administered)
Debtors. :
-----X

**JOINT STIPULATION AND AGREED ORDER DISALLOWING
AND EXPUNGING CLAIM NUMBER 15579, 15580, 15581, AND 15582
AND CAPPING PROOF OF CLAIM NUMBER 15583 (AUTOLIV ASP, INC.)**

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Autoliv ASP, Inc. ("Autoliv") respectfully submit this Joint Stipulation And Agreed Order Disallowing and Expunging Proof of Claim Numbers 15579, 15580, 15581 and 15582 and Capping Proof of Claim Number 15583 (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8, 2005 ("Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§

101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").

WHEREAS, on or about July 28, 2006, Autoliv filed five separate proofs of claim (the "Proofs of Claim") against various Debtor entities, asserting identical unsecured, non-priority, unliquidated claims (the "Claims") arising from alleged acts of patent infringement occurring before the Petition Date.

WHEREAS, on October 31, 2006, the Debtors filed their Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) (the "Third Omnibus Objection") (Docket No. 5452).

WHEREAS, on November 22, 2006, Autoliv filed its Response of Autoliv ASP, Inc. to the Debtors' Third Omnibus Objection to Claims (the "Response").

WHEREAS, on January 12, 2007, Debtors filed its Notice of Claims Objection Hearing with Respect to Proofs of Claim Nos. 15579 through 15583 (Autoliv ASP, Inc.).

WHEREAS, on February 9, 2007, Debtors filed its Debtors' Statement of Disputed Issues Regarding Debtors' Objection to Proofs of Claim Nos. 15579 through 15583 (Autoliv ASP, Inc.) (the "Disputed Issues Statement").

WHEREAS, on March 1, 2007, Debtors filed its Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proofs of Claim Nos.

15579 through 15583 (Autoliv ASP, Inc.).

WHEREAS, by an order entered on January 28, 2008, the Debtors confirmed their First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors and Debtors-In-Possession (the "Plan") (Docket No. 11386).

WHEREAS, on February 11, 2008, the Debtors filed and served on Autoliv its Notice of Sufficiency Hearing with Respect to Debtors' Objection to Proofs of Claim Nos. 15579, 15580, 15581 and 15582 (Autoliv ASP, Inc.) (the "Sufficiency Hearing Notice") to address claims that Debtors contend are duplicative.

WHEREAS, to resolve the Third Omnibus Objection and the Claims Estimation Motion, Delphi and Autoliv have, subject to certain reserved rights, agreed: (i) to consolidate the Proofs of Claims into Proof of Claim No. 15583 asserted against Delphi ("Proof of Claim No. 15583"); (ii) that in no event shall Proof of Claim No. 15583 be allowed in any amount exceeding \$250,000.00; and (iii) the Debtors shall waive the Administrative Claims Bar Date as defined in Section 1.3 of the Plan (the "Bar Date") with respect to any claim arising after the Petition Date and before the effective date of any plan of reorganization of the Debtors on the condition that no term in any plan of reorganization of the Debtors shall override such waiver.

ORDERED, ADJUDGED, AND DECREED THAT:

1. For administrative convenience only, the Proofs of Claims are deemed consolidated into Proof of Claim No. 15583.

2. Subject to Paragraph 1 of this Stipulation, in no event shall Proof of Claim No. 15583 be allowed in any amount exceeding \$250,000.00 and only if liability for Proof of Claim No. 15583 is later adjudicated in Autoliv's favor in a court of competent jurisdiction or resolved by further stipulation and agreement by the parties. Autoliv shall receive no consideration on account of Proof of Claim No 15583 except in accordance with the Plan or any other plan of reorganization as ultimately approved by the Court. Autoliv is barred from asserting any amount for Proof of Claim No. 15583 greater than \$250,000, asserting that Proof of Claim 15583 is anything but a general unsecured claim, or later asserting any other pre-petition claim.

3. Subject to Paragraph 1 of this Stipulation, Proofs of Claim Nos. 15579, 15580, 15581 and 15582 shall be and are hereby disallowed and expunged.

4. In the event that it is later adjudicated in a court of competent jurisdiction that an alternate Debtor is liable for the infringement described in Proof of Claim No. 15583, then Autoliv may reassert a claim against such Debtor, so long as the aggregate liability against any and all Debtors for claims arising before the Petition Date does not exceed \$250,000.00, by filing such a reasserted claim with the Court and serving such reasserted claim on the claims agent in these chapter 11 cases, counsel for the Debtors, and counsel to the Court appointed statutory committees. The rights of the Debtors to object to the same are reserved and nothing in this Stipulation constitutes or should be construed to waive those or any other rights.

5. Autoliv may assert a claim against the Debtors arising after the Petition Date and before the effective date of any plan of reorganization of the Debtors

(the "Administrative Claim"). The Administrative Claim shall not be subject to the Bar Date (as defined in the First Amended Joint Plan of Reorganization filed by the Debtors, the disclosure statement with respect thereto, or the order confirming such plan). The rights of the Debtors to seek disallowance and/or reduction of the Administrative Claim on any basis (other than that the Bar Date has passed), are reserved.

6. The Sufficiency Hearing Notice shall be deemed withdrawn.

7. The Debtors fully reserve their rights, objections, arguments, and other defenses that they may have against the patent infringement allegations asserted by Autoliv in Proof of Claim No. 15583, and any other claim that Autoliv may file against any of the Debtors in any future case.

8. Nothing contained in this Stipulation shall be construed as an allowance of any of the Claims. Nothing in this Stipulation shall impair any claim by Autoliv arising from the Debtor's post-confirmation activities including, but not limited to, claims for patent infringement.

9. The terms of this Joint Stipulation and Agreed Order shall not be probative in and/or used as an admission of liability of damages against or in favor of any future adjudication of Proof of Claim No. 15583, any administrative expense claim of Autoliv, or any claim of Autoliv against Debtors or any of their successors and assigns arising after the effective date of the Debtors' Plan of Reorganization.

Dated: New York, New York
March 2008

DELPHI CORPORATION, et al.,
Debtors and Debtors-in-Possession,

By their Bankruptcy Conflicts Counsel,
TOGUT, SEGAL & SEGAL LLP,
By:

/s/ Neil Berger

NEIL BERGER (NB-3599)

A Member of the Firm

One Penn Plaza, Suite 3335

New York, New York 10119

(212) 594-5000

Dated: Detroit, Michigan
March 2008

The Member Companies of
AUTOLIV ASP, INC.,
By their Counsel,

/s/ Stephen S. LaPlante
MILLER, CANFIELD, PADDOCK AND
STONE, P.L.C.
Stephen S. LaPlante
150 West Jefferson, Suite 2500
Detroit, Michigan 48226
Telephone: (313) 963-6420

SO ORDERED

This 10th day of March, 2008
in New York, New York

/s/Robert D. Drain
HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT G

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Albert L. Hogan, III (AH 8807)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York, 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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JOINT STIPULATION AND AGREED ORDER (I) DISALLOWING AND EXPUNGING
PROOFS OF CLAIM NUMBERS 6354, 6383, AND 9272, (II) COMPROMISING AND
ALLOWING CLAIM 16724, AND (III) CAPPING CLAIMS 9273 AND 16633
(STATE OF MICHIGAN, DEPARTMENT OF TREASURY - SBT TAXES)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and State of Michigan, Department of Treasury ("MDOT"), respectfully submit this Joint Stipulation And Agreed Order (I) Disallowing And Expunging Proofs Of Claim Numbers 6354, 6383, And 9272, (II) Compromising And Allowing Claim 16724 , And (III) Capping Claims 9273 And 16633 (State Of Michigan, Department Of Treasury – SBT Taxes) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors, filed voluntary petitions under chapter 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Delphi Bankruptcy Court").

WHEREAS, on or about May 19, 2006, MDOT filed proof of claim number 6383 ("Claim 6383") against Delphi which asserts an unsecured non-priority claim in the amount of \$248,083.00 arising from certain penalties relating to Michigan Single Business Tax ("SBT") taxes allegedly owed by Delphi to MDOT for tax years 2001, 2002, 2003, and 2004.

WHEREAS, on or about May 19, 2006, MDOT filed proof of claim number 6354 ("Claim 6354") against Delphi which asserts an unsecured non-priority claim in the amount of \$666,927.27 arising from certain SBT and use taxes and interest allegedly owed by Delphi to MDOT for tax years 1999, 2000, and 2001.

WHEREAS, on or about July 11, 2006, MDOT filed proof of claim number 9272 ("Claim 9272") against Delphi which asserts an unsecured priority claim in the amount of \$5,731,238.42 arising from certain SBT and use taxes and interest allegedly owed by Delphi to MDOT for tax years, or portions thereof, 1999, 2000, 2002, 2003, 2004, and 2005.

WHEREAS, on or about July 11, 2006, MDOT filed proof of claim number 9273 ("Claim 9273") against Delphi which asserts an administrative expense claim in the amount of \$585,989.54 arising from certain SBT and use taxes and interest allegedly owed by Delphi to MDOT for October 8, 2005 through December 31, 2005.

WHEREAS, on or about July 30, 2007, MDOT filed proof of claim number 16633 ("Claim 16633") against Delphi which asserts an unsecured priority claim in the amount of \$12,954,363.21 arising from certain SBT and use taxes and interest allegedly owed by Delphi to MDOT for tax years, or portions thereof, 1999, 2000, 2002, 2003, 2004, and 2005.

WHEREAS, on or about October 17, 2007, MDOT filed proof of claim number 16724 ("Claim 16724") against Delphi which asserts an unsecured priority claim in the amount of \$10,459,293.50 arising from certain SBT and use taxes and interest allegedly owed by Delphi to MDOT for tax years, or portions thereof, 2002, 2003, 2004, and 2005.

WHEREAS, on December 8, 2006, the Debtors objected to Claim 9273 pursuant to the Debtors' Fifth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation and (B) Claims Not Reflected On Debtors' Books and Records (Docket No. 6100).

WHEREAS, on December 22, 2006, MDOT filed its Response Of The State Of Michigan, Department Of Treasury To Debtors' Fifth Omnibus Objection To Claims (Docket No. 6266), and in accordance with the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), Claim 9273 was adjourned until a date to be decided by the Debtors.

WHEREAS, on August 24, 2007, the Debtors objected to Claim 6354, Claim 6383, and Claim 9272 pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

WHEREAS, on September 11, 2007, MDOT filed its Response Of The State Of Michigan, Department Of Treasury To Debtor's 20th Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (C) Claims Not Reflected On The Debtor's Books And Records, And (E) Tax Claims Subject To Modification (Docket No. 9337) (the "Twentieth Omnibus Response"), and in accordance with the Claims Objection Procedures Order, Claims 6354, Claim 6383, and Claim 9272 were adjourned until a date to be decided by the Debtors.

WHEREAS, on September 21, 2007, the Debtors objected to Claim 16633 pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

WHEREAS, on October 4, 2007, MDOT filed its Response Of The State Of

Michigan, Department Of Treasury to Debtor's Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (E) Untimely Claims (Docket No. 10445) (the "Twenty-First Omnibus Response"), and in accordance with the Claims Objection Procedures Order, Claim 16633 was adjourned until a date to be decided by the Debtors.

WHEREAS, on October 26, 2007, the Debtors objected to Claim 16724 pursuant to the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (Docket No. 10738) (the "Twenty-Second Omnibus Claims Objection").

WHEREAS, on November 15, 2007, MDOT filed its Response Of The State Of Michigan, Department Of Treasury To Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (E) Untimely Claims (Docket No. 10945) (the "Twenty-Second Omnibus Response") and in accordance with the Claims Objection Procedures Order, Claim 16724 was adjourned until a date to be decided by the Debtors.

WHEREAS, Claim 16724 amends and supersedes Claim 9272 and Claim 16633 (except by agreement the 2005 SBT taxes on Claim 16633), and Claim 6354 amends and supersedes Claim 6383.

WHEREAS, on February 22, 2008, to resolve (a) the Twentieth Omnibus Claims Objection with respect to Claim 6354, Claim 6383, and Claim 9272, (b) the Twenty-First

Omnibus Claims Objection with respect to Claim 16633, to the extent related to anything other than SBT taxes for the period of January 1, 2005 through October 7, 2005, and (c) the Twenty-Second Omnibus Claims Objection with respect to Claim 16724, Delphi and MDOT entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, (a) Delphi acknowledges and agrees that Claim 16724 shall be allowed against Delphi as an unsecured priority tax claim in the amount of \$1,329,760.01 (corresponding to \$1,259,365.00 in taxes and \$70,395.01 in prepetition interest) and (b) MDOT agrees that (i) Claim 6354, Claim 6383, and Claim 9272 shall be disallowed and expunged from the record with prejudice, (ii) Claim 16633 shall be capped at \$1,150,684.80 with respect to SBT taxes for the period of January 1, 2005 through October 7, 2005, (iii) Claim 9273 shall be capped at \$349,315.20 with respect to the SBT taxes for the period of October 8, 2005 through December 31, 2005, and (iv) Claim 16633 and Claim 9273 in the aggregate shall be capped at \$1,500,000.00 with respect to 2005 SBT taxes.

WHEREAS, Delphi is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and MDOT stipulate and agree as follows:

1. Claim 6354 shall be disallowed and expunged from the record with prejudice.
2. Claim 6383 shall be disallowed and expunged from the record with

prejudice.

3. Claim 9272 shall be disallowed and expunged from the record with prejudice.

4. Claim 16724 shall be allowed in the amount of \$1,329,760.01 (corresponding to \$1,259,365.00 in taxes and \$70,395.01 in prepetition interest) and shall be treated as an unsecured priority tax claim against the estate of Delphi.

5. Claim 16633 shall be reduced and capped such that in no event shall Claim 16633 be allowed (i) in an amount exceeding \$1,150,684.80 or (ii) on account of anything other than SBT taxes for the period of January 1, 2005 through October 7, 2005.

6. Claim 9273 (other than assessments for use taxes) and any other request for payment of an administrative expense on account of SBT taxes for the period of October 8, 2005 through December 31, 2005 or portion thereof shall be capped such that in no event shall Claim 9273 and any such request be allowed in an aggregate amount exceeding \$349,315.20.

7. Claim 9273 (other than assessments for use taxes) and any other request for payment of an administrative expense on account of SBT taxes for the period of January 1, 2005 through December 31, 2005 or portion thereof shall be capped such that in no event shall Claim 9273 and any such request be allowed in an aggregate amount exceeding \$1,500,000.00.

8. The Debtors fully reserve their rights to object to Claim 16633 and Claim 9273, and any request for payment of an administrative expense on account of SBT taxes for the period of January 1, 2005 through December 31, 2005 or portion thereof on any basis whatsoever (other than on the bases of the timeliness of the filing of Claim 16633 or the abandonment of Claim 16633) and to seek disallowance and reduction of those claims, in whole or in part, on any basis whatsoever (other than on the bases of the timeliness of the filing of

Claim 16633 or the abandonment of Claim 16633).

9. The Twentieth Omnibus Claims Objection with respect to Claim 6354, Claim 6383, and Claim 9272, to the extent that such claims have not been previously resolved, and the Twentieth Omnibus Response, to the extent not previously resolved, shall be deemed resolved.

10. The Twenty-First Omnibus Claims Objection with respect to Claim 16633, to the extent related to anything other than SBT taxes for the period of January 1, 2005 through October 7, 2005, and the Twenty-First Omnibus Response, to the extent related to anything other than SBT taxes for the period of January 1, 2005 through October 7, 2005, shall be deemed resolved.

11. The Twenty-Second Omnibus Claims Objection with respect to Claim 16724, to the extent that such claim has not been previously resolved, and the Twenty-Second Omnibus Response, to the extent not previously resolved, shall be deemed resolved.

So Ordered in New York, New York, this 14th day of March, 2008

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

John Wm. Butler, Jr.
John K. Lyons
Albert L. Hogan, III
Ron E. Meisler
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606-1285
(312) 407-0700

/s/ Peggy A. Housner

Peggy A. Housner
Assistant Attorney General
MICHAEL A. COX, ATTORNEY GENERAL
3030 W. Grand Boulevard
10th Floor-Suite 200
Detroit, Michigan 48202
(313) 456-0140

Attorney for State of Michigan, Department of
Treasury

- and -

Kayalyn A. Marafioti
Thomas J. Matz
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

Company	Contact	Address1	Address2	City	State	Zip
McGuire Woods LLP	Attention: Aaron G. McCollough, Esq.	One James Center	901 East Cary Street	Richmond	VA	23219
Reed Smith, LLP	Attn Randall D Lehner Esq	Arlene Gelman Max Stein	10 South Wacker Drive	Chicago	IL	60606-7507

EXHIBIT I

Company	Contact	Address1	Address2	City	State	Zip
McGuire Woods LLP	Attention: Aaron G. McCollough, Esq.	One James Center	901 East Cary Street	Richmond	VA	23219
Reed Smith, LLP	Attn Randall D Lehner Esq	Arlene Gelman Max Stein	10 South Wacker Drive	Chicago	IL	60606-7507

EXHIBIT J

Company	Contact	Address1	Address2	City	State	Zip
Department of Justice	Michael Garcia	1 St. Andrews Plaza		New York	NY	10007
US Attorneys Office	Michael Garcia	1 St. Andrews Plaza		New York	NY	10007
US Attorney for SDNY	Michael J Garcia	Asst US Attny Matthew L Schwartz	86 Chambers St	New York	NY	10007

EXHIBIT K

Company	Contact	Address1	Address2	City	State	Zip
Anthony J. Nellis, Esq.	Associate General Counsel	Autoliv ASP, Inc.	1320 Pacific Drive	Auburn Hills	MI	48326
Miller Canfield Paddock & Stone PLC	Timothy A. Fusco, Esq.	150 West Jefferson, Suite 2500		Detroit	MI	48226

EXHIBIT L

Company	Contact	Address1	Address2	City	State	Zip
Attorney General Michael A. Cox	Attn: Peggy A. Housner, Assistant Attorney General	3030 W. Grand Boulevard	10th Floor--Suite 200	Detroit	MI	48202